

## Finance Office

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### Department Overview

The Finance Department provides professional financial services to the Public, County Commission, and Elected Officials, Department Heads and Employees of Gallatin County. The office is responsible directly to the County Commission.

The Finance Department supports the County Commission in receiving budget requests, analyzing revenue capacity, analyzing departmental requests, and plan, coordinate, and track effects of decisions during Budget meetings. The department is responsible for the Budget Document, monthly and quarterly reports on revenues, expenses and variations to the budget; prepares the annual mid-year budget analysis; prepares Financial Report and Trend Analysis Report, calculates future year revenues and expenses for use in estimating funds available for future Budgets; prepares reports and gives financial recommendations, facilitates committees as appointed by the Commission and coordinates counties response to legislative bills.

The Office will submit the FY 06 Budget to the Government Finance Officer's Association for consideration for Certificate of Excellence. This will be the first time the County has submit a budget.

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### Department Goals

- To develop a budget document that is clear, concise and easy to read by the general public.
- To educate elected officials and department heads on fiscal and financial activities.
- To be referred to as the best county in the state from a fiscal and financial perspective.
- To discuss, design, review and implement full Performance Budgeting for all major departments tied to long-term needs and the CIP.
- To prepare and enhance information for sixth year Financial Trend and Analysis report including mid-year budget review.

- To improve communication between finance office and customers.
  - To enhance Finance Offices ability to analyze budget requests, implement performance budgeting and maintain service levels to customers.
  - To develop a Long Term Financial Plan (expansion of fiscal trend analysis).
  - To assure efficient and effective management of the public's resources by providing quality financial services.
  - To provide knowledgeable and courteous customer service to all individuals who contact the Finance Department with questions or concerns.
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### Recent Accomplishments

- Instituted the beginning of a county-wide performance measurement system.
- Received approval on Library, Re-Entry and Fair grounds Loan applications.
- Completed Budget and Financial Analysis on the County Web Page.
- Held meetings in Big Sky, Belgrade, Bozeman, and Manhattan on current budget to expenses and FY 06 Budget information.
- Enhanced Departments capability by promotion of employee to Budget Coordinator.
- Analyzed Legislative bills for effects on Gallatin County now and into the future.
- Selected as Budget Analyst for GFOA Budget Certification Program.
- Developed Balanced Budget projected forward into FY 2007.

# GENERAL GOVERNMENT

## Finance Office

### Department Budget

Object of Expenditure	Actual FY 2004	Budget FY 2005	Actual FY 2005	Request FY 2006	Preliminary FY 2006	Final FY 2006
Personnel	\$ 104,694	\$ 121,223	\$ 124,148	\$ 122,391	\$ 127,775	\$ 130,132
Operations	35,946	110,048	35,769	75,371	160,371	128,298
Debt Service	-	-	-	-	-	-
Capital Outlay	5,393	20,000	17,509	3,750	2,500	27,500
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 146,033</b>	<b>\$ 251,271</b>	<b>\$ 177,426</b>	<b>\$ 201,512</b>	<b>\$ 290,646</b>	<b>\$ 285,930</b>

### Budget by Fund Group

General Fund	\$ 124,898	\$ 166,271	\$ 144,189	\$ 201,512	\$ 175,646	\$ 170,930
Special Revenue Funds	21,135	85,000	33,237	-	115,000	115,000
Debt Service Funds						
Capital Project Funds						
Enterprise Funds						
Internal Service Funds						
Trust & Agency Funds						
<b>Total</b>	<b>\$ 146,033</b>	<b>\$ 251,271</b>	<b>\$ 177,426</b>	<b>\$ 201,512</b>	<b>\$ 290,646</b>	<b>\$ 285,930</b>

### Funding Sources

Tax Revenues	\$ 124,898	\$ 166,271	\$ 144,189	\$ 201,512	\$ 47,590	\$ 48,605
Non-Tax Revenues	21,135	85,000	33,237	-	76,504	75,299
Cash Reappropriated					166,552	162,026
<b>Total</b>	<b>\$ 146,033</b>	<b>\$ 251,271</b>	<b>\$ 177,426</b>	<b>\$ 201,512</b>	<b>\$ 290,646</b>	<b>\$ 285,930</b>

### Department Personnel

#### Personnel Summary

No	FT/PT	Title	FTE
1	Full-Time	Finance Director	1.00
1	Full-Time	Budget Coordinator	1.00
Total Program FTE			2.00

## Finance Office

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### 2006 Budget Highlights

#### Personnel

- Upgrade of Accounting Clerk to Budget Coordinator.

#### Operations

- Change approved for special programs and activities funded in the Payment in Lieu of taxes Fund.

#### Capital

Capital Outlay funded in PILT Fund:

- Software Enhancements \$25,000
- Belgrade Water Park \$40,000
- Auditor Remodel \$18,000
- Fair \$8,000
- County Attorney \$15,000
- Court Services \$22,747

### County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Finance department is striving to fulfill those goals.

#### Exceptional Customer Service

- Respond to public inquiries within 4 hours, with answers available within 8 hours.
- Prepare a clear concise and easy to read Budget Document.

#### Be Model for Excellence in Government

- Input solicited on legislative proposals.
- Referred to as the best county fiscal office in the state.
- Develop a long-term plan for operations and capital needs.

#### Improve Communications

- Educate the public, commission, employees, elected officials, department heads of the county on fiscal and financial activities.
- Develop and implement performance measurements, performance budgeting.
- Present financial condition of the county to all users.

#### To be the Employer of Choice

- Maintain competitive in the market place.
- Train employees in Fiscal and Financial duties and responsibilities.

## Finance Office

## WORKLOAD INDICATORS/PERFORMANCE MEASURERS

## Workload Indicators

Indicator	Actual FY 2003	Actual FY 2004	Actual FY 2005	Projected FY 2006
1 . Public Meetings held on the budget	5	5	6	8
2 . Appearances on media (TV/radio) on budget	3	6	6	8
3 . Preliminary budget meetings held with departments	29	38	68	28
4 . Size of the county's budget	\$50 mil	\$79 mil	\$79 mil	\$81 mil
5 . Number of funds	245	253	256	257
5 . Number of budgeted transfers	50	39	N/A	40 est.

## Performance Measures

Measure	Actual FY 2003	Actual FY 2004	Actual FY 2005	Projected FY 2006
1 . Distinguished Budget Presentation Award	N/A	N/A	N/A	Will Apply
2 . County's Bond Rating	A	A	A	A
3 . Financial Statements	Unqualified	Unqualified	Unqualified	Unqualified
4 . Resolutions Adopted	76	54	N/A	60

## Commentary

The Finance Department is currently developing Workload Indicators and Performance Measures. For those that are shown, estimates are made for prior year actuals. Additional workload indicators and performance measures will be established in coming years to better gauge the efficiency and effectiveness of the department.